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September 18, 2007

BY ELECTRONIC FILING AND HAND DELIVERY

The Honorable Joseph J. Farnan, Jr.
United States District Court
District of Delaware
844 King Street
Wilmington, DE 19801

Re: **LG. Philips LCD Co. Ltd. v. Tatung Company, et al.,**
Case No. 05-292 (JJF)

Dear Judge Farnan:

Pursuant to Delaware District Court Local Rule 7.1.2, Defendants Chunghwa Picture Tubes, Ltd., ViewSonic Corporation, Tatung Company, and Tatung Company of America (collectively, "Defendants") write to call to the Court's attention recent authority issued by the Federal Circuit that directly impacts issues in the above-referenced action.

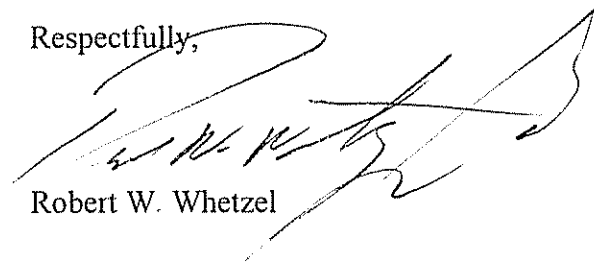
On August 20, 2007, the Federal Circuit issued an *en banc* decision captioned *In re Seagate Tech., LLC*, Docket No. 830, 2007 U.S. App. LEXIS 19768, (Fed. Cir. Aug 20, 2007) wherein the Federal Circuit overturned the "due care" willful infringement test established in *Underwater Devices Inc. v. Morrison-Knudsen Co.*, 717 F.2d 1380 (Fed. Cir. 1983) and established a new "objectively reckless" standard for willfulness. Under well-settled jurisprudence, the *Seagate* decision is applied retroactively. The *Seagate* decision impacts the jury's finding of willfulness as well as LPL's application for enhanced damages and attorneys' fees.

Given the reach of the *Seagate* decision, contemporaneously with the filing of this letter Defendants have filed an additional renewed motion for judgment as a matter of law pursuant to Fed. R. Civ. P. 50, or in the alternative, for a new trial pursuant to Fed. R. Civ. P. 59. Defendants are also filing a brief styled Defendants' Brief In Support Of Renewed Motion For Judgment As A Matter Of Law Or In The Alternative A New Trial And In Further Support Of Defendants' Opposition To Plaintiff's Motion For Entry Of Final Judgment, Including Enhanced Damages, Attorneys' Fees And Expenses, And Pre-Judgment Interest.

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If Your Honor should have any questions or concerns, undersigned counsel remains available at the Court's convenience.

Respectfully,

A handwritten signature in black ink, appearing to read 'R. W. Whetzel', written over a horizontal line.

Robert W. Whetzel

RWW:lmg

cc: Clerk of Court (By Hand Delivery)
Richard D. Kirk, Esquire (By Electronic Filing and Hand Delivery)
Gaspare J. Bono, Esquire (By E-mail)